

Sec. 20.117. Brownfields property tax credit.

- (a) *Definitions.* The following terms have the meanings indicated.
 - (1) "Brownfields Incentive Fund" means the Brownfields Revitalization Incentive Fund established under article 83A, § 3-904 of the Annotated Code of Maryland.
 - (2) "Enterprise zone" has the meaning indicated in article 83A, § 5-401 of the Annotated Code of Maryland.
 - (3) "Increased property tax liability" means the remaining Howard County and Maryland State real property tax liability, after first applying all other property tax credits applicable to the site, attributable to the increase in the assessment of a qualified brownfields site, including improvements added to the site within the tax credit period provided for in this section, over the assessment of the qualified brownfields site before this voluntary cleanup or corrective action plan.
 - (4) "Qualified brownfields site" has the meaning indicated in article 83A, § 3-901(D) of the Annotated Code of Maryland.
- (b) *Participation in program; tax credit established.*
 - (1) Pursuant to article 83A, § 9-229 of the Annotated Code of Maryland, Howard County elects to participate in the Brownfields Revitalization Program and to provide tax credits as authorized under that section.
 - (2) There is a Howard County property tax credit against the tax on real property of a qualified brownfields site in an amount equal to 70% of the increased property tax liability.
- (c) *Application of credit.* The credit shall apply in each of the taxable years immediately following the first revaluation of the qualified brownfields site after completion of a voluntary cleanup or corrective action plan for:
 - (1) Five taxable years; or
 - (2) If the site is in an enterprise zone, eight taxable years.
- (d) *Contribution to fund.* For each year the county grants a credit under this section, the county shall contribute to the Brownfields Revitalization Incentive Fund an amount equal to thirty percent of a qualified brownfields site's increased property tax liability.
- (e) *Procedures.*
 - (1) The owner of a qualified brownfields site may apply to the director of finance, on or before April 1 prior to the taxable year in which the credit is requested to begin, for a credit under this section.
 - (2) The application shall be accompanied by proof that the applicant has qualified for financial incentives under the "Brownfields Revitalization Incentive Program" as enacted by chapters 1 and 2 of the Acts of the Maryland General Assembly of 1997, and any additional information the director of finance requires.
 - (3) If an application under this subsection is approved, the department of finance shall forward the application to the supervisor of the department of assessments and taxation in Howard County and request a determination of the portion of the increase in assessed value that is due to the completion of the voluntary cleanup or corrective action plan or, in the case of an improvement made during the period the credit is in effect, a determination of the portion of the increase in assessed value that is due to the improvement.
 - (4) Upon receipt of the determination by the department of assessments and taxation, the department of finance shall calculate the amount of the credit and grant the credit in accordance with this section.
- (f) *Termination of credit.* A tax credit under this section shall terminate if:
 - (1) A person receiving a credit under this section withdraws from the voluntary cleanup program under § 7-512(A) or (B) of the Environment Article of the Annotated Code of Maryland; or
 - (2) The department of the environment withdraws approval of a response action plan, or a certificate of completion under § 7-512(E) and (F) of the Environment Article.

1. (C.B. 54, 1999)



HOWARD COUNTY, MARYLAND
DIRECTOR OF FINANCE
GEORGE HOWARD BUILDING
3430 COURT HOUSE DRIVE
ELLCOTT CITY, MD 21043

**APPLICATION FOR BROWNFIELDS
PROPERTY TAX CREDIT**

HOWARD COUNTY CODE SECTION 20.117

In accordance with the provisions of Article 83A §9-229 of the Tax-Property Article of the Annotated Code of Maryland, an owner of a qualified Brownfields site may receive a property tax credit against the general county tax in an amount equal to 70 percent of the increased property tax liability.

The application shall be filed annually and received not later than April 1 prior to the taxable year for which the credit is requested to begin. All taxes are due and payable when issued. The credit may not exceed the amount of County Property Tax.

Date of Application _____ Tax Year/Period _____

Property Account Number _____

Owner's Name _____

Mailing Address _____

Date of Issuance of Notice of Revaluation from the Maryland State Department of Assessments and Taxation (SDAT) for qualified Brownfields site: _____

****Please attach copies of the Notice of Revaluation from the Maryland State Department of Assessments and Taxation (SDAT) and any other documentation issued by the State demonstrating that the property should qualify for the Brownfields Site Tax Credit.****

I, the applicant, hereby certify that I have read the attached HOWARD COUNTY CODE SECTION 20.117 and that I am entitled to the tax credit for the property described above. Further, I declare under the penalties of perjury that all information above is true, correct and complete to the best of my knowledge and belief.

Signature of Applicant

THIS APPLICATION IS AVAILABLE alternative FORMATS –to request a different format please call 410-313-4076.

(Do Not Write Below This Line)

Assessment _____ County Tax _____

Amount of Credit _____

Approved: _____

Disapproved: _____

Reason: _____